

Options	Revenue Collection
California Water District (Division 13. Sections 34000-38500, Water Code) 34013. "District" except as otherwise provided means a water district formed pursuant to the California Water District Act or to this division.	35410.1 – Collect acreage assessments for payment of metropolitan water district taxes 35470 – Fix and assess fees and charges for water, standby fees, and facility charges. Charges can vary in different months and in different areas of the district to pay for operations and maintenance and other lawful uses. 35471 – Charges in excess of amount necessary for O&M and other lawful district uses can pay interest on GO Bonds or put into a sinking fund. 35472 – Fix and collect charges for water for the purpose of paying revenue bonds (vote required) and interest when due. 35474 – Charges to pay for revenue bonds can be set per acre, connect, metered basis or combination. 35479 – District may elect to use the alternative provisions for levy, collection and enforcement of district assessments by the county (37200-37214) to have the county levy and collect standby charges. 35481 – The county tax collector and treasurer shall thereupon collect, receive and disburse to the district the standby charges as collected with the regular tax payments to the county.
Community Services District (Sections 61000-61934, Government Code) Division 3 61012. "District" means a community services district formed under the provisions of this division.	61615. A district may levy and cause to be collected, taxes for the purpose of carrying on the operations and paying the obligations of the district. 61615.1. A district may impose a special tax pursuant to Article 3.5 (commencing with Section 50075) of Chapter 1 of Part 1 of Division 1 of Title 5. The special taxes shall be applied uniformly to all taxpayers or all real property within the district, except that unimproved property may be taxed at a lower rate than improved property.
County Sanitation District (Sections 4700-4859, Health and Safety Code) 4701. "District," as used in this chapter, means any county sanitation district formed pursuant to this chapter or pursuant to any law which it supersedes.	4747. It may cause to be levied and collected taxes upon all the taxable real property in the district sufficient to meet the obligations evidenced by its bonds, to maintain the works of the district, and to defray all other expenses incidental to the exercise of the district powers.
County Service Area (Sections 25210.1-25211.33, Government Code) 25210.3. This chapter provides an alternative method for providing governmental services by counties within unincorporated areas.	25210.6. Notwithstanding any other provision of this chapter (commencing with Section 25210.1), the board of supervisors may levy and collect taxes for capital outlay purposes within a county service area. The board may also levy and collect taxes for the accumulation of a reserve fund for capital outlay purposes. 25210.6a. (a) Notwithstanding any other provision in this chapter, the board of supervisors may levy and collect a special tax in any county service area or zone within a county service area, pursuant to the procedures prescribed in Article 3.5 (commencing with Section 50075) of Chapter 1 of Part 1 of Division 1, to fund any one or more services which may be provided under this chapter. (b) "Special tax," as used in this section, means any special tax which applies uniformly to all taxpayers or all real property within the county service area or zone. 25210.7. Notwithstanding any other provision of this chapter, the board of supervisors may levy and collect taxes for any appropriation for contingencies to be used for expenses for maintenance and operation of any services within a county service area.
County Water District (Sections 30000-33900, Water Code) Division 12. 30013. "District" means a county water district formed under the provisions of the County Water District Act or this division.	Sewer: 31104. A district may fix, levy and collect a sewage and waste service standby or availability charge in any of the alternate methods and in the same manner and under the same terms and conditions as are provided for a water standby or availability charge in Sections 31031, 31032 and 31032.1 to 31032.9, inclusive. Water: 31025. The district shall fix and through the general manager collect the water rates. 31007. The rates and charges to be collected by the district shall be so fixed as to yield an amount sufficient to do each of the following: (a) Pay the operating expenses of the district. (b) Provide for repairs and depreciation of works owned or operated by the district. (c) Pay the interest on any bonded debt. (d) So far as possible, provide a fund for the payment of the principal of the bonded debt as it becomes due. 31300. A district may borrow money, incur indebtedness, and issue bonds or other evidences of the indebtedness, and may refund or retire any indebtedness or lien against the district or its property. 31030. (a) The Revenue Bond Law of 1941 is applicable to districts for the purpose of providing funds for the acquisition, construction, improving or financing of any public improvement authorized by this division
County Waterworks (Section 55000-55991, Water Code) Division 13. 55012. "District" means any county irrigation district or county waterworks district formed pursuant to the County Waterworks District Act or any county waterworks district formed pursuant to this division.	55500. The board may control and order the expenditure of tax revenues, secured to pay the cost and expenses of maintaining, operating, extending and repairing the district's waterworks, for that purpose. 55501. The board may fix and collect rates or charges for the use and supply of water furnished by the system, and to apply the receipts from the rates or charges to the expenses of the administration and government of the district and the use, operation and extension of the waterworks and water supply. The revenues obtained from such rates or charges may be in lieu of or supplemental to revenues obtained by the levy of taxes. 55520. The board may issue and sell the bonds. 55650. Zones may be established within a district 55700. The board of supervisors may in any year levy a tax upon the taxable property in the district, sufficient to pay the cost and expenses of maintaining, operating, extending and repairing the waterworks of the district for the ensuing fiscal year.

<p>Irrigation District (Sections 20500-29976, Water Code) Division 11. 20513. "District" means any irrigation district formed pursuant to any law of this State or to this division except the Palo Verde Irrigation District.</p>	<p>22078.5. A district may impose a special tax pursuant to Article 3.5 (commencing with Section 50075) of Chapter 1 of Part 1 of Division 1 of Title 5 of the Government Code. The special taxes shall be applied uniformly to all taxpayers or all real property within the district, except that unimproved property may be taxed at a lower rate than improved property.</p> <p>Water: 22280. Any district may in lieu in whole or in part of levying assessments fix and collect charges for any service furnished by the district, including, but not limited to, all of the following:</p> <ul style="list-style-type: none">(a) Use, sale, or lease of water, which may include a stand-by charge whether the water is actually used or not.(b) Delivery of water for irrigation in excess of a specified quantity per unit of land.(c) Water and the service thereof required by law or provisions of agreements under which all or part of the water supply of the district was acquired to be furnished outside its boundaries to consumers whose rights to service were at the time the supply of water was acquired by the district enforceable by reason of their status as persons of the class for whose benefit the water was appropriated or dedicated.(d) Use of water for power purposes.(e) Sale of electric power.(f) Connections to new pipelines or extensions of existing pipelines required to serve water to lands in the district not adjacent to existing distribution works and which have been constructed in whole or in part at the expense of the district.(g) Services performed under contracts made pursuant to Section 22234.(h) Use of water for groundwater recharge. <p>Sewer: 22177. A district may charge reasonable connection charges to defray in whole or in part the cost of providing sewage disposal service and may levy and collect annual or semiannual charges to cover the cost of maintenance and operation of the sewage disposal system.</p>
<p>Municipal Utility District (Sections 11501-14509, Public Utilities Code) 11503. "District" means a municipal utility district formed under this division or under Chapter 218 of the Statutes of 1921, as originally enacted or subsequently amended; "special district" means a special district for sewage disposal or solid waste resource recovery purposes created under this division or under Chapter 218 of the Statutes of 1921, as originally enacted or subsequently amended; and "board" means the board of directors of a district.</p>	<p>12809. The rates and charges for commodities or service furnished by a district shall be fixed by the board. As far as possible utilities shall be self-supporting but the board is not required to fix a rate which in its opinion is unreasonably high, nor to cover by rates large expenditures and the interest thereon required for future needs and developments.</p> <p>12810. The board may provide that rates, tolls, and charges for any sewage disposal enterprise or service may be collected with the rates, tolls, and charges for any water or other utility service rendered by the district, and that all rates may be billed upon the same bill and collected as one item. If charges for water and sewage disposal service are billed upon the same bill the district may discontinue water service in the event of failure to pay the whole or any part of the bill.</p>
<p>Municipal Water District (Sections 71000-73000 Water Code) Division 20. 71013. "District" means a municipal water district formed pursuant to the Municipal Water District Act of 1911 or this division.</p>	<p>71614. A district may fix the rates at which water shall be sold. Different rates may be established for different classes or conditions of service, but rates shall be uniform throughout the district for like classes and conditions of service.</p> <p>71616. A district, so far as practicable, shall fix such rates for water in the district, and in each improvement district therein, as will result in revenues which will:</p> <ul style="list-style-type: none">(a) Pay the operating expenses of the district and the improvement district.(b) Provide for repairs and depreciation of works.(c) Provide a reasonable surplus for improvements, extensions, and enlargements.(d) Pay the interest on any bonded debt.(e) Provide a sinking or other fund for the payment of the principal of such bonded debt as it becomes due.(f) Repay advances, together with interest at a rate not to exceed the interest value of money to the district, made from the district to an improvement district. <p>71617. The rates for water in each improvement district may vary from the rates of the district and from other improvement districts therein.</p>

Public Utility District (Sections 15501-18055, Public Utilities Code) 15503. "District" means a public utility district formed pursuant to this division. 15504. "Board" means the board of directors of a district.	16467. Only revenue producing utilities shall be acquired, owned, or operated by a district. So far as possible the board shall fix such charges for commodities or service furnished by any revenue producing utility as will pay all of the expenses of the government of the district, or such portion as the board determines justly apportionable to such utility. The expenses to be paid include: (a) Salaries, office expenses, and other necessary disbursements. (b) The operating expenses of the utility. (c) The interest on any indebtedness incurred for the acquisition, construction, and completion of the utility. (d) Provisions for a sinking or other appropriate fund for the payment of the principal of such debt as it becomes due. (e) Provisions for an appropriate fund for repairs, replacements, and betterments. It is the intention of this section that a district pay all of such charges and expenditures and the interest and principal of its debt from the revenues derived by the district from the operation of its public utilities, and that each public utility owned and operated by a district shall be self-sustaining.
Sanitary District (Sections 6400-6830, Health and Safety Code) 6400. "District," as used in this part, means a district formed pursuant to this part or pursuant to any law which it supersedes.	6520.5. It may, by an order approved by a two-thirds vote of the members of the board, prescribe, revise and collect, fees, tolls, rates, rentals, or other charges for services and facilities furnished by it in connection with its sanitation or sewerage systems. Revenues derived by the district under the provisions of this section may be used for any purpose except the acquisition or construction of additional local street sewers or laterals which are an augmentation to an existing sewer system.
Investor-owned Water Utilities	General Order No. 96-A – Rules governing the filing and posting of schedules of rates, rules, and contracts relating to rates, applicable to gas, electric, telecommunications, water, sewer system, pipeline and heat utilities. In broad terms, the utility must file tariff schedules (rate) on specific forms during a specific period. PUC procedures reviews the tariff schedules, conducts preliminary and final hearings and renders their decision to reject or approve the increased rates.
Mutual Water Utilities	
Special Municipal Tax Districts (Sections 60000-60163) Government Code Division 1 58004. As used in this chapter, unless the context otherwise requires: (a) "District" means a tax or assessment district.	60000. Pursuant to this chapter, any portion of a city may be formed into a special municipal tax district for the purpose of levying upon the taxable property in the district a special tax not to exceed one dollar (\$1) a year on each one hundred dollars (\$100) of assessed valuation. The tax proceeds shall be used for any of the following functions which the city is otherwise authorized by law to perform: (a) The maintenance or operation of any public improvement or utility of local necessity or convenience. (b) The furnishing or performing of any special local service, including music, recreation, or advertising. 60160. At the time of fixing, and in the manner provided for, the general tax levy, the city legislative body shall levy and collect a special tax not exceeding the maximum rate, upon the taxable property in the district as set forth in the ordinance calling the election. The tax shall be in addition to all taxes levied for municipal purposes and when collected shall be paid into the treasury and used for the purposes set forth in the ordinance calling the election. 60161. By and through its proper officers and on behalf of the district, the city may expend the proceeds acquired from the special tax for the purposes set forth in the ordinance calling the election, and may acquire, construct, or operate the improvements or utilities, or furnish or perform the special local service. Any property acquired shall belong to the city for the benefit of the district.
District Utility Services Government Code (Sections 60370-60375.5) Title 6 60370. As used in this chapter, "district" means any agency of the state, formed pursuant to general law or special act, for the local performance of governmental or proprietary functions within limited boundaries. "District" shall not include the state, any city, city and county, county, or school district.	60353. The board of supervisors in a participating county may make loans to districts, as defined by Section 56036, which apply pursuant to this chapter to pay for the costs of any of the following: (a) Studies to determine the feasibility of reducing the costs of districts through consolidation, merger, or reorganization. (b) Any fees charged pursuant to Sections 56383 and 56654 needed to carry out the results of the studies conducted pursuant to subdivision (a). (c) Any expenses incurred pursuant to Sections 56843 and 56844 needed to carry out the results of studies conducted pursuant to subdivision (a). Note: Section 60370 does not set forth a means of billing for services.